

Panaji, 30th March, 2004 (Chaitra 10, 1926)

SERIES II No. 52

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

No. 4

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

No. 5/8/2003-Fin(R&C)(30)

In exercise of the powers conferred by sub-section (1) of section 21 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter called as the "said Act"), and in supersession of the Government Notification No. 30/1/2003-Fin(R&C) dated 8-5-2003, published in the Official Gazette, (Extraordinary No. 6), Series II No.6, dated 12-5-2003, the Government of Goa, having deemed it necessary so to do in the public interest, hereby exempts the class of luxuries provided in a hotel and as specified in column (2) of the Schedule hereto from payment of tax payable on such luxuries under the said Act to the extent as specified in corresponding entry in column (3) of the said Schedule, on the conditions as specified in corresponding entry in column (4) of the said Schedule.

SCHEDULE

| Sl. No. | Class of luxuries | Extent of exemption of tax | Conditions |
|---------|--|----------------------------|---|
| 1 | 2 | 3 | 4 |
| (1) | (i) Limousine services; (ii) Air mail services; (iii) Secretarial services; (iv) Photocopying and xeroxing services; (v) Courier services; (vi) Telex services; (vii) Sightseeing charges; (viii) Boat cruise charges; (ix) Water sports services. | Wholly | (i) the hotelier providing these services should hold registration/renewed registration certificate under the said Act; (ii) No tax should be charged on any of these services. |
| (2) | Luxury provided in a hotel, the rate of charges for which including charges for air conditioning, telephone, television, radio, music, entertainment, extra beds and the like is less than rupees 100/- per day. | Wholly | (i) the hotelier providing these services should hold registration/renewed registration certificate under the said Act; (ii) No tax should be charged on any of the exempted services. |

| 1 | 2 | 3 | 4 |
|-----|--|-------------------------------------|--|
| | | | (iii) the hotelier providing luxury in a hotel should not be in default for payment of tax due during the period for which the exemption is claimed. |
| (3) | Luxury provided in a hotel during the months from March to November every year. | In excess of three paise in a rupee | (i) the hotelier providing these luxuries should hold registration/renewed registration certificate under the said Act; |
| (a) | Where the hotel is classified or recognized as three star and above by the Directorate of Tourism, Government of India; or | | (ii) the hotelier should pay the tax in time and should clear all the undisputed arrears and other dues. |
| (b) | Where the hotel is located in 'A' grade Municipal area or in Coastal village as defined in the Goa Sales Tax Act, 1964 (Act 4 of 1964), including Time Sharing/Rent Back Accommodation, having swimming pool, or | | |
| (c) | Where the hotel is classified as 'A' or 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act No.10 of 1982), and having swimming pool. | | |

This notification shall come into force with effect from 1st day of April, 2004.

By order and in the name of the Governor of Goa.

D. G. Sardessai, Under Secretary (Fin.-Exp.)

Panaji, 29th March, 2004.

Notification

No. 5/8/2003-Fin(R&C)(32)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sales of cooked food and non-alcoholic beverages, made by the restaurants, eating houses and/or refreshment rooms specified in Category I in the Sixth Schedule appended to the said Act, during the period from 1st day of March to 30th day of November, from payment of tax leviable under section 7 of the said Act, in excess of three paise in a rupee, subject to the condition that tax is paid in time and all undisputed arrears and other dues are cleared.

This notification shall come into force with effect from 1st day of April, 2004.

By order and in the name of the Governor of Goa.

D. G. Sardessai, Under Secretary (Fin.-Exp.)

Panaji, 29th March, 2004.

Notification

No. 5/8/2003-Fin(R&C)(34)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sales of 'non-biodegradable plastic scrap' from the payment of tax leviable under section 7 of the said Act, in excess of 2 paise in a rupee.

This notification shall come into force with effect from 1st day of April, 2004.

By order and in the name of the Governor of Goa.

D. G. Sardessai, Under Secretary (Fin.-Exp.)

Panaji, 29th March, 2004.

Notification

No. 5/8/2003-Fin(R&C)(35)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of

1964)(hereinafter referred to as the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sales of 'roofing tiles' from the payment of tax leviable under section 7 of the said Act, in excess of 4 paise in a rupee.

This notification shall come into force with effect from 1st day of April, 2004.

By order and in the name of the Governor of Goa.

D. G. Sardessai, Under Secretary (Fin.-Exp.)

Panaji, 29th March, 2004.

Notification

No. 5/8/2003-Fin(R&C)(36)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964)(hereinafter referred to as the "said Act") and in supersession of the Government Notification No.5/7/81-Fin(RC) dated 24-11-1981, published in the Official Gazette, Series II No.35, dated 26-11-1981, the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sales of all classes of equipments made by any dealer registered under the said Act, to the following categories of the handicapped (differently abled) persons and required for their self employment and for use towards their respective disability, from the payment of the whole of the tax leviable under section 7 of the said Act, subject to the condition that the beneficiary produces a self certified xerox copy of identity card issued by the Social Welfare Department.

- (1) Deaf and Dumb;
- (2) Blind;

- (3) Orthopaedically physically handicapped; and
- (4) Mentally retarded.

This notification shall come into force with effect from 1st day of April, 2004.

By order and in the name of the Governor of Goa.

D. G. Sardessai, Under Secretary (Fin.-Exp.)

Panaji, 29th March, 2004.

Notification

No. 5/8/2003-Fin(R&C)(37)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964)(hereinafter referred to as the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sales of all classes of equipments required for handicapped (differently abled) persons for use towards their respective disability, made by any dealer registered under the said Act, to Government hospitals and educational institutes catering to handicapped (differently abled) persons, from the payment of whole of the tax leviable under section 7 of the said Act.

This notification shall come into force with effect from 1st day of April, 2004.

By order and in the name of the Governor of Goa.

D. G. Sardessai, Under Secretary (Fin.-Exp.)

Panaji, 29th March, 2004.